



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5452

Introduced 2/5/2010, by Rep. Daniel V. Beiser

SYNOPSIS AS INTRODUCED:

320 ILCS 25/3.07

from Ch. 67 1/2, par. 403.07

Amends the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Provides that the term "income" does not include the annual amount spent on necessary home medical equipment. Effective immediately.

LRB096 18595 KTG 33977 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning aging.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Senior Citizens and Disabled Persons
5 Property Tax Relief and Pharmaceutical Assistance Act is
6 amended by changing Section 3.07 as follows:

7 (320 ILCS 25/3.07) (from Ch. 67 1/2, par. 403.07)

8 Sec. 3.07. Income. "Income" means adjusted gross income,
9 properly reportable for federal income tax purposes under the
10 provisions of the Internal Revenue Code, modified by adding
11 thereto the sum of the following amounts to the extent deducted
12 or excluded from gross income in the computation of adjusted
13 gross income:

14 (A) An amount equal to all amounts paid or accrued as
15 interest or dividends during the taxable year;

16 (B) An amount equal to the amount of tax imposed by the
17 Illinois Income Tax Act paid for the taxable year;

18 (C) An amount equal to all amounts received during the
19 taxable year as an annuity under an annuity, endowment or
20 life insurance contract or under any other contract or
21 agreement;

22 (D) An amount equal to the amount of benefits paid
23 under the Federal Social Security Act during the taxable

1 year;

2 (E) An amount equal to the amount of benefits paid
3 under the Railroad Retirement Act during the taxable year;

4 (F) An amount equal to the total amount of cash public
5 assistance payments received from any governmental agency
6 during the taxable year other than benefits received
7 pursuant to this Act;

8 (G) An amount equal to any net operating loss carryover
9 deduction or capital loss carryover deduction during the
10 taxable year; and

11 (H) An amount equal to any benefits received under the
12 Workers' Compensation Act or the Workers' Occupational
13 Diseases Act during the taxable year.

14 "Income" does not include any distributions or items of
15 income described under subparagraph (X) of paragraph (2) of
16 subsection (a) of Section 203 of the Illinois Income Tax Act or
17 any payments under Section 2201 or Section 2202 of the American
18 Recovery and Reinvestment Act of 2009.

19 "Income" does not include the annual amount spent on
20 necessary home medical equipment. For purposes of this Section,
21 "home medical equipment" has the meaning ascribed to that term
22 in the Home Medical Equipment and Services Provider License
23 Act.

24 (Source: P.A. 96-804, eff. 1-1-10.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.